IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 24TH JANUARY 2007 / 4TH MAGHA 1928

WP(C).No. 2188 of 2007(I)

PETITIONER:

JOSEPH JOHN, PATTARA HOUSE,
AYYAMPILLIKKAVU ROAD, LABOUR JUNCTION,
EROOR PO., ERNAKULAM-682 306.

BY ADV. SRI.JOHN BRITTO
SRI.C.A.RAJEEV

RESPONDENTS:
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1. THE DISTRICT COLLECTOR,
CIVIL STATION, ERNAKULAM.

2. THE DEPUTY TAHASILDAR (RR),
KANAYANNUR TALUK, ERNAKULAM-682 011.

3. SALES TAX OFFICER, 4TH CIRCLE,
TRICHUR.

BY GOVERNMENT PLEADER SRI.M.A.FAYAZ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).NO.2188 of 2007-I

Dated this the 24th day of January, 2007

JUDGMENT

The petitioner's father is admittedly a defaulter to the Sales Tax Department. His father is staying with him. So, at his residential address Exts.P5 to P9 notices under Section 7 of the Revenue Recovery Act have been served on his father, demanding sales tax arrears for the years 1987-88, 1990-91, 1991-92, 1992-93 and 1993-94 respectively. Later, Exts.P10 to P13 notices have been served on his father under Section 34 of the Revenue Recovery Act, proposing to attach the properties of his father. The petitioner has filed Ext.P14 claim petition before the District Collector, Ernakulam praying that the property covered by Ext.P1 sale deed and the movables in his residential building may not be attached. So far no property of the petitioner has been attached. Therefore, Ext.P14 is premature. There is no question of attaching the immovable properties of the petitioner for the liabilities of his father as he has purchased the property from a stranger, as evident from Ext.P1. Since the petitioner's father is residing with him there can be some dispute

regarding movables. But, the petitioner can work out his remedy, if any movables from his house is attached on the allegation that it belongs to his father. At present the writ Petition is premature. Accordingly, it is closed without prejudice to the contentions of the petitioner.

K.BALAKRISHNAN NAIR,JUDGE.

MS